Changing Climate of Reporting

mema.
Center for Sustainability

Why Are We Here?
EPA Reporting Proposal
California Disclosure Laws
European OEM - Greater Adoption of CatenaX
ISO and GHGP Partnership
Sustainability Reporting Resources
What's Next for 2026

Why We Are Here

SUPPLIERS PARTNERSHIP FOR THE ENVIRONMENT

mema. Center for Sustainability

GLOBAL LEGISLATION	Customers around the world are asking suppliers to be transparent with key data to comply with global legislation (ex. CBAM).
CORPORATE TARGETS AND COMMITMENTS	Customers need supply chain transparency to ensure they are meeting their stakeholder requirements and their own sustainability targets and commitments.
SUSTAINABLE PRODUCT DEVELOPMENT	Customers who continue to progress delivering sustainable products, need to partner with their supply chain to understand the impact of their material content and processing.
NEW BUSINESS AWARDS	Customers are often requiring transparency in order to earn new business.

How the Landscape has Evolved

SUPPLIERS PARTNERSHIP FOR THE ENVIRONMENT

mema. Center for Sustainability

SIMPLE → **COMPLEX**

Yesterday

Regulation | **Clients** | Financial Market | **NGOs** | Judiciary

- **"Aspirational"**
- **Manageable** number of external requirements
- Focus on "**gate to gate**"
- Spectrum is focused on **classic EHS topic**
- Sustainability is sparsely regulated, a topic to become **frontrunner**

Upstream | **Your Company** | Downstream

Today

Regulation | **Clients** | **Financial Market** | **NGOs** | **Judiciary**

- **Legal**
- **Massive increase** of external requirments
- **Whole Supply Chain** is in the focus
- **Topics ranging** from human rights to sustainable finance
- Sustainability is **regulated** it gets harder to differentiate

Upstream | **Your Company** | Downstream

Related Links

Headquarters

Read other EPA News Releases about Administrator

Read other EPA News Releases about Air and Radiation

Contact Us about News Releases

EPA Releases Proposal to End the Burdensome, Costly Greenhouse Gas Reporting Program, Saving up to $2.4 Billion

September 12, 2025

Contact Information
EPA Press Office (press@epa.gov)

EPA Proposal

mema.
Center for Sustainability

Affected industries:
C (Stationary Fuel Combustion Sources) C (Stationary Fuel Combustion Sources) D (Electricity Generation) E (Adipic Acid Production) F (Aluminum Production) G (Ammonia Manufacturing) H (Cement Production) I (Electronics Manufacturing) K (Ferroalloy Production) L (Fluorinated Gas Production) N (Glass Production) O (HCFC–22 Production and HFC–23 Destruction) P (Hydrogen Production) Q (Iron and Steel Production) R (Lead Production) S (Lime Manufacturing) T (Magnesium Production) U (Miscellaneous Uses of Carbonate) V (Nitric Acid Production) W (Petroleum and Natural Gas Systems - Natural gas distribution segment) X (Petrochemical Production) Y (Petroleum Refineries) Z (Phosphoric Acid Production) AA(Pulp and Paper Manufacturing) AA (Pulp and Paper Manufacturing) BB (Silicon Carbide Production) CC (Soda Ash Manufacturing) DD (Electrical Transmission & Distribution Equipment Use) EE (Titanium Dioxide Production) FF (Underground Coal Mines) GG (Zinc Production) HH (Municipal Solid Waste Landfills) II (Industrial Wastewater Treatment) JJ (Manure Management) LL (Suppliers of Coal-based Liquid Fuels) MM (Suppliers of Petroleum Products) NN (Suppliers of Natural Gas and Natural Gas Liquids) OO (Suppliers of Industrial Greenhouse Gases) PP (Suppliers of Carbon Dioxide) QQ (Imports and Exports of Equipment Pre–charged with Fluorinated GHGs or Containing Fluorinated GHGs in Closed–cell Foams) RR (Geologic Sequestration of Carbon Dioxide) SS (Electrical Equipment Manufacture or Refurbishment) TT (Industrial Waste Landfills) UU (Injection of Carbon Dioxide) VV (Geologic Sequestration of Carbon Dioxide with Enhanced Oil Recovery Using ISO 27916) WW (Coke Calciners) XX (Calcium Carbide Producers) YY (Caprolactam, Glyoxal, and Glyoxylic Acid Production) ZZ (Ceramics Manufacturing)

Keeping track of California's climate disclosure laws as 2026 deadlines loom

As the California Air Resources Board finalizes regulations for Senate Bills 253 and 261, large companies in the state must prepare to disclose their climate risks and, potentially, emissions.

Published Oct. 8, 2025

mema.
Center for Sustainability

Catena-X
Your Automotive Network

Business Areas Ecosystem Association About us
Catena-X Campus News

Become a Member

Catena-X Reaches Turning Point: Industry Leaders Confirm Commitment at IAA

Catena-X is live. Catena-X is scaling. And Catena-X is here to stay.

ISO and GHG Protocol announce strategic partnership to deliver unified global standards for greenhouse gas emissions accounting

6 minutes to read

Published on 9 September 2025

A new era begins in carbon accounting as ISO and GHG Protocol agree to harmonize their existing portfolios of GHG standards and to co-develop new standards for GHG emissions measurement and reporting.

Until now, GHG standards have been developed separately with varying scopes and verification guidance. The new ISO–GHG Protocol partnership, announced today, represents a fundamental shift toward integration and co-development, enabling users to rely on a coherent framework and reducing potential confusion in the market.

The partnership will produce a common global language for emissions accounting, which will accelerate progress towards decarbonization.

The development of combined, credible standards for GHG emissions terminology, measurement and reporting provides a long-awaited, trusted solution for companies, investors, verifiers, auditors and policymakers, and aligns with recent calls for harmonization by both government and companies.

ISO & GHG Protocol

mema.
Center for Sustainability

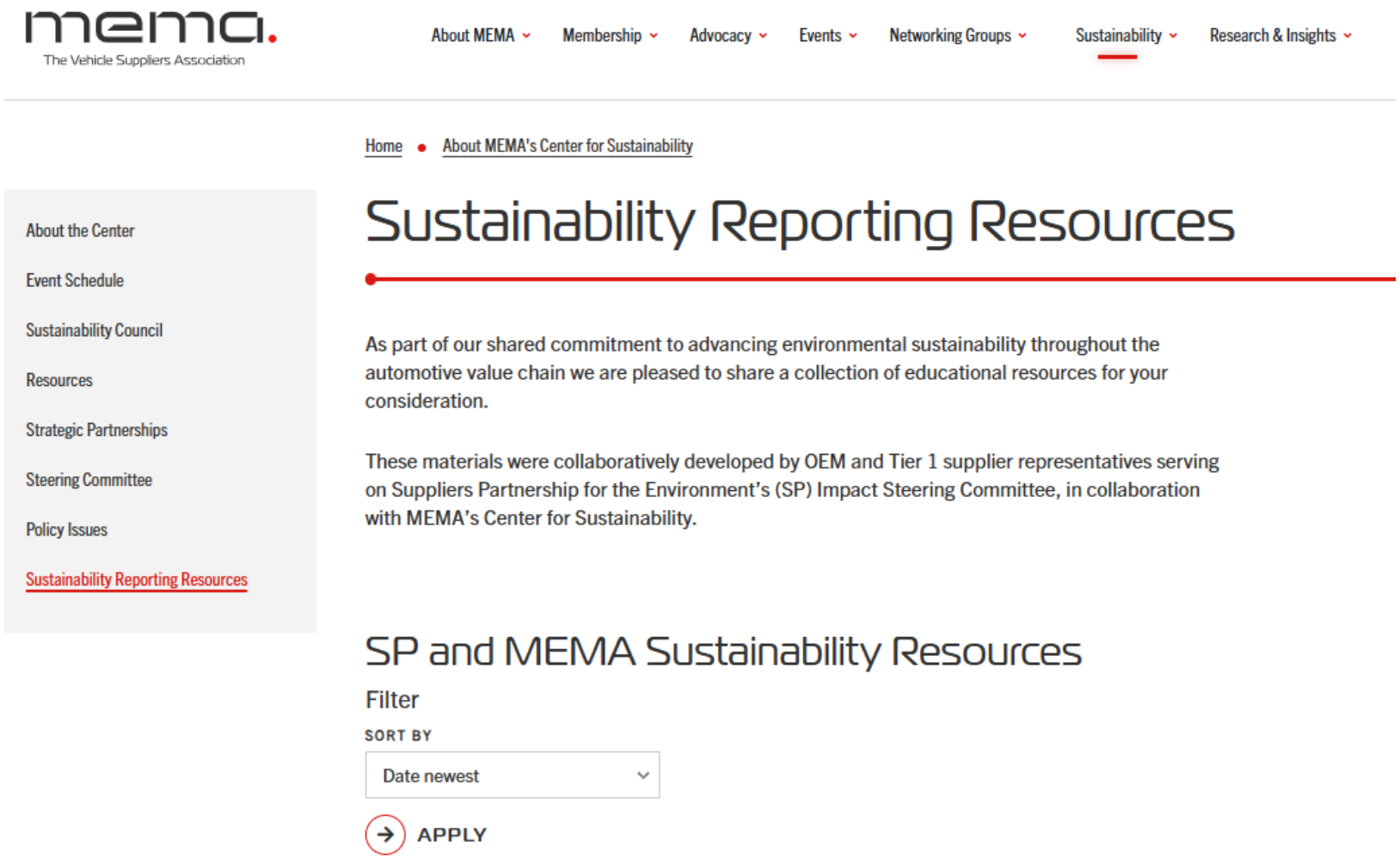
***(September 9, 2025**)The new ISO–GHG Protocol partnership, announced today, represents a fundamental shift toward integration and co-development, enabling users to rely on a coherent framework and reducing potential confusion in the market.*

The partnership will produce a common global language for emissions accounting, which will accelerate progress towards decarbonization.

The development of combined, credible standards for GHG emissions terminology, measurement and reporting provides a long-awaited, trusted solution for companies, investors, verifiers, auditors and policymakers, and aligns with recent calls for harmonization by both government and companies.

MEMA & SP Resources

mema.
Center for Sustainability



MEMA & SP Resources

mema.
Center for Sustainability

- Landscape of OEM Supplier Sustainability Goals (PDF)
- Environmental Sustainability Reporting Framework Education (PDF)
- Streamlined Carbon Survey Template (Excel)
- Sustainability and Carbon Reporting Drivers Education (PDF)
- External Environmental Sustainability Resources Education (PDF)
- Business Case for Sustainability Requests (PPT)
- SP Environmental Sustainability Resource Library (PDF)
- Streamlined Carbon Survey Template (PDF)
- Automotive Climate Action Questionnaire Framework (PDF)

Landscape of OEM Reporting Expectations

SUPPLIERS PARTNERSHIP FOR THE ENVIRONMENT

	NA Environmental Reporting Requests		NA OEM Public Commitments / Targets				NA OEM Public Supplier Sustainability Expectations				
	Sustainability Assessment Questionnaires	Carbon Action Questionnaires	Logistics Reduction of CO2: (Scope 3)*	Upstream - Supply Chain Targets (Scope 3)*	Water	Recycled or Sustainable Material **	Carbon Reduction Target to Direct Suppliers*	Water	Biodiversity	Recycle / Circular Economy ***	Stated LCA / PCF Reporting Plans
OEM	O	O	Carbon Neutral by 2050	Carbon Neutral by 2050	15% reduction in absolute freshwater usage 2019-25' Zero freshwater for manufacturing aspiration	20% recycled / renewable by 2025	Carbon Neutral by 2050 (Scopes 1, 2 & 3) Set 2030 near term GHG reduction targets (all scopes)	Conserve + Report	Protect ecosystems No deforestation	Conserve + Report	O
OEM	O		Carbon Neutral by 2038	Carbon Neutral by 2038	Strive for zero water withdrawal by water recycling in industrial activities	30% recycled / renewable by 2030	-50% CO2 2021'-30 Carbon Neutral by 2038	Properly manage water discharges	Integrate biodiversity into env mgt plans	Conservation statement	O
OEM	O	O	-15% CO2 2018'-26'	-30% GHG 20'-30' Carbon Neutral by 2050	11% reduction per vehicle 2021-26'	40% recycled in vehicle by 2030	-5.5% Scope 1 + 2 annually -2.5% Scope 3 annually 50% renewable energy by 2030 Carbon Neutral by 2050	Conserve, track & report	Promote biodiversity, no deforestation	Conserve + Report	O
OEM	O	O	Carbon Neutral by 2050	Carbon Neutral by 2050	22% total water intake reduction by 2030 Zero industrial water intake by 2050	100% sustainable materials by 2050	-5.7% CO2 annually -50% CO2 18'-30' Carbon Neutral by 2050	Conservation statement	Conservation statement	-50% waste by 2030 Conserve + Report	O
OEM	OEM-Specific Form		Reduce CO2 in packaging	Carbon Neutral by 2050	Monitor & manage water usage	Use 25% recycled plastic by 2030	-30% CO2 2020'-30' Carbon Neutral by 2050	Conservation statement	Conservation statement	Conserve + Report	
OEM	O		Carbon Neutral by 2050	Carbon Neutral by 2050	25% reduction per unit 2010-50'	30% recycled in vehicle by 2025	Calculate & Act Carbon Neutral by 2050	Conservation statement	Consider biodiversity conservation	Conserve + Report	O
OEM	O		-20% by 2030	Set targets for Supply Chain	15% reduction per vehicle 2019-30'	50% recycle content by 2030	-20% CO2 by 2030	Conservation statement	No deforestation or ecosystem degradation.	Promote Circularity, Conserve + Report	O
OEM	O		Plan to decarbonize logistics	Net-zero GHG by 2040	50% reduction per vehicle 2018-30'	100% sustainable materials by 2040	Net-zero GHG by 2040	Conservation statement	Impact assessment + mitigation measures	-4% waste / year	
OEM	O		-30% CO2 18'-30' Carbon Neutral by 2050	-30% CO2 18'-30' Carbon Neutral by 2050	20% reduction per vehicle 2010-25'	70% recycled / renewable by 2030	-30% CO2 2018'-30' Carbon Neutral by 2050	Conservation statement	Avoid habitat destruction.	Conservation statement	O
OEM	O		Carbon Neutral by 2039	Carbon Neutral by 2039	50% reduction in water consumption per vehicle 2023-30'	40% sustainable materials by 2030	-50% CO2 by 2030 Carbon Neutral by 2039	Conserve + Report	Conservation statement	Conservation statement	O

Sustainability Assessment Questionnaires

mema.
Center for Sustainability

Methodology Mapping: EcoVadis vs. NQC / Drive Sustainability

High Data Overlap (62%)

- Total Matching Data: 62% (30% Full Match + 32% Partial Match).

Conclusion: A more unified approach is highly feasible, as suppliers can already use the same information for both questionnaires. Attention must be paid to the details required in each questionnaire.

Key Mismatch Drivers

Questionnaire	Primary Focus & Detail
Drive	**Specificity**: Focuses on detailed, unique risks (e.g., Counterfeit parts, IP, Specific Material Sources). Requires extensive documentation on certain topics (e.g., grievance mechanisms). Assessments mainly for each site.
EcoVadis	**Broad Management Systems**: Focuses on operational practices, quantitative reporting and targets, and industry-materiality. Analysts verify documentation in detail (e.g., grievance mechanism audits). EcoVadis focuses on driving continuous improvement through periodical assessments. Stronger quantitative sustainability data collection (e.g. GHG emissions, waste, discrimination, Living Wages). Adaptation of questionnaires to suppliers' industries material sustainability risks.

Environmental Performance Questionnaires

SUPPLIERS PARTNERSHIP FOR THE ENVIRONMENT

mema. Center for Sustainability

Core Questionnaire Topics

• Facility-Level Energy / Carbon Information • Enterprise-Level Energy / Carbon Targets	• SP Carbon Reduction KPIs, Terms & Definitions Guidance Document
• Enterprise-Level Water Targets	• SP Water Stewardship Action Matrix Guidance Document • SP Water Stewardship Strategy Framework Guidance Document
• Facility-Level Waste Information	• SP Core Waste Metrics for Automotive Operations Guidance Document

Additional Questionnaire Topics

• Enterprise-Level Scope 3 Information • Facility-Level Energy / Carbon Targets	• SP Carbon Reduction KPIs, Terms & Definitions Guidance Document • SP Evaluating the Carbon Intensity of Automotive Materials Guidance Document
• Facility-Level Renewable Energy Information	• Transform: Auto Renewable Energy Supply Chain Program
• Facility-Level Water Information	• SP Water Stewardship Action Matrix Guidance Document
• Enterprise-Level Biodiversity Information • Facility-Level Biodiversity Information	• SP Nature-Related Terms and Definitions Guidance Document

Data Point
Supplier manufacturing site name
Supplier manufacturing site level ID (e.g., DUNS #, OEM Supplier Code)
Supplier contact person name
Supplier contact person e-mail address
Emissions Data
Do you have Greenhouse Gas (GHG) data for year 2024?
How would you like to submit your allocated emissions?
Unallocated Option: Please provide OEM's revenue share percentage for this site (0-100)
Unallocated Option: Please provide your TOTAL scope 1 emissions for this site (metric tons CO
Unallocated Option: Please provide your TOTAL location-based Scope 2 GHG emissions for thi
Unallocated Option: Please provide your TOTAL market-based Scope 2 GHG emissions for this
Pre-Allocated Option: Please provide your OEM allocated scope 1 emissions for this site (metric
Pre-Allocated Option: Please provide your OEM allocated location-based Scope 2 GHG emissio
Pre-Allocated Option: Please provide your OEM allocated market-based Scope 2 GHG emissior
Have the Scope 1 / Scope 2 GHG emissions for this site been verified through a third party?
Scope 3 Emissions Data
Does this site collect or estimate Scope 3 GHG emissions data?
If calculated, please provide your ALLOCATED Scope 3 GHG emissions for this site by category
Category 1 – upstream: Purchased Goods & Services (metric tons CO2e)
Category 2 – upstream: Capital Goods (metric tons CO2e)
Category 3 – upstream: Fuel- and energy-related activities (metric tons CO2e)
Category 4 – upstream: Transportation & Distribution (metric tons CO2e)
Category 5 – upstream: Waste Generated in Operations (metric tons CO2e)
Category 6 – upstream: Business Travel (metric tons CO2e)

Importance of Supplier Sustainability Continues to increase

SUPPLIERS PARTNERSHIP FOR THE ENVIRONMENT

mema. Center for Sustainability

Risk Mitigation & Supply Chain Resilience

- **Extreme weather events** and climate change are increasingly disrupting global supply chains.
- Projected **biodiversity loss & water scarcity risks** pose material sourcing vulnerabilities.
- Electrification brings **new pressures on upstream emissions**, water use, and nature impacts — addressing these impacts is key for sustainable growth.
- Some of the **largest sustainability-related business risks and opportunities** for many companies live upstream in their supply chains.

Efficiency & Competitiveness

- **Supply chain emissions can be 10-20X higher** than operational emissions.
- Projected **energy and carbon market volatility** and **resource scarcity** may drive future cost increases
- **Sustainable practices** such as **energy efficiency, waste reduction, and circularity** can lower operating costs, improve resource security, and enhance long-term value.

Value Creation & Reputation

- **Industry leaders** are embedding **decarbonization and circular economy strategies**, unlocking long-term value and competitive differentiation.
- **Corporate sustainability commitments require supplier collaboration**—many corporate and societal targets depend on supplier engagement to drive measurable progress.
- **Supplier data can enable innovation** — insights can help inform new product design, material choices, technology investments, and drive continuous improvement.

Regulatory, NGO & Investor Pressures

- New **global regulations** require upstream risk and impact disclosures.
- **NGOs & investors** are scrutinizing a broader range of upstream **environmental dependencies, impacts, and risks.**
- **Failure to act risks greenwashing claims** if companies do not focus on the largest impacts beyond direct operations

In Summary

mema. Center for Sustainability

Streamlining reporting RFI
What's next for 2026?

- The amount and complexity of data requests will continue
- Longer-term progress as these announcements and activities take effect